

Tire Fee

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously

owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

Table 13 — Tire Fee Receipts

MONTH	2004	2003	2002
January	\$357,807	\$329,500	\$342,976
February	106,346	108,654	104,081
March	308,241	88,584	88,437
April	-36,831	164,278	153,212
May	112,450	109,036	114,027
June	108,300	108,444	114,553
July	196,538	187,059	187,415
August	126,112	124,711	129,193
September	124,768	130,635	134,018
October	206,238	207,153	206,896
November	132,028	130,091	154,557
December	129,823	116,383	132,509
Total	\$1,871,820	\$1,804,528	\$1,861,874

Waste Reduction and Recycling Fee

An annual fee of \$25 applies to Nebraska business locations with taxable retail sales of tangible personal property in excess of \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

Table 14 — Waste Reduction and Recycling Fee Receipts

MONTH	2004	2003	2002	2001
January	\$1,988	\$1,774	\$2,330	\$1,808
February	946	520	8,339	911
March	543	275	198	1,806
April	556	450	534	458
May	224	239	140	555
June	400	563	186	319
July	4,096	2,327	1,506	960
August	-132	2,439	78	159
September	464,939	437,470	423,333	422,534
October*	12,508	7,672	10,864	14,350
November	3,412	3,653	3,159	5,370
December	6,046	2,055	4,008	-5,905
Total	\$495,526	\$459,437	\$454,675	\$443,325

As of October 1, 1999, the annual \$25 fee is collected from each location with net taxable retail sales of \$50,000 or more

Documentary Stamp Tax

Deeds are taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof. The tax is collected by the County Register of Deeds and remitted to the Department of Revenue. Counties retain 50 cents from each \$1.75 of tax collected. From January 1, 2002 through December 31, 2003, the \$1.25 was credited as follows: 50 cents to the General Fund,

50 cents to the Affordable Housing Trust Fund, and 25 cents to the Homeless Shelter Assistance Trust Fund. Beginning January 1, 2004, 25 cents of the remaining \$1.25 will be credited to the Homeless Shelter Assistance Trust Fund and \$1.00 will be credited to the Affordable Housing Trust Fund.